

☐ Import from outside the United States

☐ Diversion requiring 3-day payment

Three Day Payment Voucher

Issued under authority of P.A. 403 of 2000. Filing is mandatory.

Company Name		Account Number (FEIN or TR)	
DBA		Contact Person Name	
Address (Street, RR#, P.O. Box)		Telephone Number ()	Fax Number ()
City, State, ZIP		E-mail Address	

Import/Diversion Information

Date Import Entered Michigan	Document Number	Import Verification/Diversion Number	Date Verification Number Assigned
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Enter Product Name, Codes and Gallons. See page 2 for instructions, product classification and codes.

	Product Codes	Gallons	Tax Rate	Calculated Tax Due
Gasoline Products				
1. Gasoline	065		x 0.19	1. \$
2. Product Name			x 0.19	2. \$
Undyed Diesel Products (see instructions on page 2)				
3. Undyed Diesel	160		x	3. \$
4. Product Name			x	4. \$
Dyed Diesel Products (dyed to U.S. Standards)				
5. Dyed Diesel	228		x 0.00	5. \$ 0.00
Aviation Products				
6. Aviation Gasoline	125		x 0.03	6. \$
7. Jet Fuel	130		x 0.03	7. \$
Miscellaneous				
8. Product Name			x	8. \$
Tax Calculation				
9. Total Tax Due. Add lines 1 through 8				9. \$
10. Penalty for late filing (100%). Enter amount from line 9				10. \$
11. Interest. (1% above prime rate set January 1 and July 1 of each year)				11. \$
12. TOTAL REMITTANCE. Add lines 9, 10 and 11				12. \$

Under penalty of perjury, I declare that I have examined this voucher, and to the best of my knowledge and belief, it is correct and complete.

☐ I authorize Treasury to discuss my return and attachments with my preparer.

☐ Do not discuss my return with my preparer.

Authorized Signature		Signature of Preparer	
Printed Name		Printed Name	Preparer FEIN
Title		Address	
Telephone No. ()	Date	Telephone No. ()	Date

Questions ???? - Please call (517) 636-4600. Make check payable to "State of Michigan-Special Taxes." Print your account number on the front of your check. **MAIL WITH REMITTANCE TO:** Customer Contact Division, Michigan Department of Treasury, 430 W. Allegan St., Lansing, Michigan 48922

Instructions for Three Day Payment Voucher, Form 3778

General Information - Tax is due on imported or diverted motor fuel within 3 business days after either of the following events:

- Imports from outside the United States by persons other than licensed Bonded Importers or Suppliers, when tax is not paid to supply source. An import verification number must be obtained prior to import.
- Diversions on all fuel intended for export from Michigan but diverted to a destination within Michigan. A diversion number must be obtained prior to the diversion.
- Diversions by unlicensed importers on all fuel acquired outside Michigan, not intended for a Michigan destination, but diverted to Michigan. A diversion number must be obtained prior to the diversion. Attach a copy of the *Schedule of Diversion* (Schedule 11, form 3750) and/or the shipping document.

Payments not postmarked within three business days of the event are subject to 100% penalty, plus interest.

TO OBTAIN APPROPRIATE AUTHORIZATION CALL:

Import Verification Number 1-888-213-0676

Diversion Number 1-888-367-1600

Instructions

Occasional Importers must include all products and payments reported here on their Quarterly Returns.

Provide all requested information: company name, complete address, federal employer identification number, contact person and telephone number, Date Import Entered Michigan, Document Number (bill of lading, manifest), Import Verification/Diversion Number, Date Authorization Number Assigned (either Import Verification Number or Diversion Number).

Report gallons being imported or diverted on the appropriate line of the Voucher (page 1, lines 1 through 8).

If the product being imported or diverted is not pre-identified, enter the product name and code in the space provided (see product code list below).

Diesel fuel dyed to Canadian standards must be reported as undyed diesel and applicable taxes must be paid.

Line 3 and 4, Undyed Diesel Products (includes diesel dyed to Canadian standards): The diesel fuel tax rate in Michigan depends on license status.

- If you are licensed to resell diesel fuel in Michigan, enter 0.09 in the tax rate column. Multiply the gallons imported or diverted to Michigan by 0.09.
- If you are **not licensed** to resell diesel fuel in Michigan, enter 0.15 in the tax rate column. Multiply the gallons imported or diverted to Michigan by 0.15.

Line 8, Miscellaneous: Enter name and product code (if applicable) of the miscellaneous product.

- (a) If additional space is needed for a product, use line 8 to identify the fuel type. Multiply the gallons on line 8 by the appropriate tax rate.
- (b) All other unidentified products: enter the name of the product, product code 092, the number of gallons and 0.19 in the tax rate column. Multiply the gallons by 0.19.

Fuel type categories and product codes: The tax rates and most common product and product code are listed below. See our Web site at www.michigan.gov/treasury for additional products and product codes.

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